

ANNUAL REPORT
of the Town of
MIDDLETON
New Hampshire

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FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1949

ANNUAL REPORT
of the
OFFICERS
of the
TOWN OF MIDDLETON
New Hampshire

**For the Fiscal Year Ending December 31,
1949**

Vital Statistics for 1949



N
352.07
M62
1949

TOWN OFFICERS

Moderator

RUTH G. KELLY

Selectmen

CLAYTON SHEPARD DONALD FRANCOEUR
CLYDE TUFTS

Town Clerk

LUCINDA D. JENNESS

Town Treasurer

BEATRICE YOUNG

Auditors

RUTH G. KELLY EVELYN M. DIPRIZIO

Tax Collector

BERNIECE E. FRANCOEUR

Police

ELMORE CHAMBERLAIN

School Board

MARION STEVENS EVELYN DIPRIZIO
DOROTHY COOK

School Clerk

LUCINDA D. JENNESS

School Treasurer

BEATRICE YOUNG

School Auditors

MIDDLETON TOWN WARRANT**THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the Town of Middleton in the
County of Strafford in said state, qualified to vote
in Town Affairs:

You are hereby notified to meet at the Town Hall
in said Middleton on Tuesday, the fourteenth day of
March next at ten of the clock in the forenoon, to act
upon the following subjects:

1. To choose all necessary Town Officers for the
year ensuing.

2. To raise such sums of money as may be neces-
sary to defray town charges for the ensuing year and
make appropriations of the same.

Town officers' salaries	\$455 00
Town officers' expenses	350 00
Election and registration	130 00
Fire Department	200 00
Support of poor	50 00
Old age assistance	500 00
Street Lighting	220 00
Town Road Maintenance	1,000 00
Highway department expenses ..	400 00
Town hall expense	100 00
Vital statistics	7 00

3. To see if the town will vote to raise and appro-
priate the necessary sum of money for county tax.

4. To see if the town will vote to raise and appro-

priate \$304.50 for State Aid Construction and \$209.40 for Town Road Aid.

5. To see if the town will vote to raise and appropriate \$100.00 for pine blister rust control.

6. To see if the town will vote to raise and appropriate \$20.00 for the Lakes Region Association.

7. To see if the town will vote to increase the town treasurer's salary to \$100.00 per year and appropriate money for same.

8. To see if the town will vote to raise and appropriate the necessary sum of money to have the State Tax Commission re-assess the valuations on all property in town.

9. To see if the town will vote to close the following roads.

1. Moose Mountain Road
2. New Portsmouth Road north of entrance to Hunter Homestead.

10. To see if the town will vote to authorize the selectmen to dispose of the tractors.

11. To see if the town will vote to give the selectmen the authority to rent the town hall, payable in advance.

12. To see if the town will vote to authorize the selectmen to hire such sums of money as may be necessary to pay town bills, in anticipation of taxes.

13. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 25th day of February, in the year of our Lord nineteen hundred and fifty.

CLAYTON SHEPARD,
DONALD E. FRANCOEUR,
CLYDE TUFTS,

Selectmen of Middleton.

A true copy of Warrant—Attest:

CLAYTON SHEPARD,
DONALD E. FRANCOEUR,
CLYDE TUFTS,

Selectmen of Middleton.

SELECTMEN'S REPORT

Land and Buildings	\$96,125 00
Growing wood and timber	33,450 00
Electric plants, 1	14,503 00
Horses, 16	1,725 00
Cows, 40	5,025 00
Other neat stock, 4	355 00
Portable mills, 2	2,500 00
Wood, lumber, etc.	34,700 00
Gasoline pumps and tanks	30 00
Stock in trade	4,500 00
Aqueducts, 2	11,000 00
<hr/>	
Total valuation	\$203,913 00
Poll taxes, 130 at \$2.00	\$260 00
Total amount of taxes to be committed to Collector including town and precinct taxes, poll taxes and National Bank stock taxes	\$8,416 52
Average rate of taxation per one hundred dollars valuation for all purposes ..	4 00
Amount of property valuation exempted to veterans	\$9,550 00
Number of inventories sent out	158
Number inventories returned	83
Number of veterans who receive prop- erty exemption	13
Number of veterans exempted from poll tax	17

STATEMENT OF APPROPRIATIONS AND TAXES

For the Tax Year 1949

Town officers' salaries	\$455 00
Town officers' expenses	350 00

TOWN OF MIDDLETON

7

Election and registration expenses	30 00
Town hall and buildings	450 00
Fire department	100 00
Vital statistics	7 00
State aid construction	277 55
Town road aid	209 91
Town maintenance	1,000 00
Insurance	100 00
Street lighting	220 00
General expenses of Highway department .	400 00
Old age assistance	350 00
Town poor	50 00
Interest	25 00
County tax	710 26
School tax	4,139 22

Total town and school appropriations \$8,873 94

Less Estimated Revenues and Credits:

Interest and dividend tax .	\$6 00
Savings bank tax	20
Motor vehicle permit fees	500 00
Rent of town property	100 00
Interest received on taxes	20 00

Total revenues and credits \$626 20

Plus overlay \$8,247 74
168 78

Net amount to be raised by taxation \$8,416 52
Less poll taxes at \$2.00 260 00

Amount to be raised by property taxes on which tax rate is to be figured \$8,156 52

Taxes to be Committed to Collector

Property taxes	\$8,156 52
Poll taxes at \$2.00	260 00
<hr/>	
Total taxes to be committed	\$8,416 52

FINANCIAL REPORT**ASSETS**

Cash in hands of treasurer	\$951 03
Accounts Due to the Town:	
Due from State:	
Bounties	27 00
Due from County:	
Overpayment 1949 tax	20
Unredeemed Taxes:	
Levy of 1949	222 79
Uncollected Taxes:	
Levy of 1949	2,662 40
<hr/>	
Total assets	\$3,863 42
Surplus, December 31, 1948 ...	\$2,155 06
Surplus, December 31, 1949 ...	1,274 50
<hr/>	
Increase of Surplus	\$880 56

LIABILITIES

Due to School Districts:	
Dog licenses	\$49 70
Balance of appropriation	2,539 22
<hr/>	
Total liabilities	\$2,588 92
Excess of assets over liabilities (surplus) .	1,274 50
<hr/>	
Grand total	\$3,863 42

RECEIPTS

Current Revenue:

From Local Taxes:

Property taxes, current year	\$5,833 12
Poll taxes, current year, regular at \$2.00	144 00
Total current year's taxes collected and remitted	\$5,977 12
Property taxes, previous years	1,294 00
Poll taxes, previous years, regular \$2	70 00
Interest received on taxes	70 11
Tax sales redeemed	39 69

From State:

For class V highway maintenance	706 50
Savings bank tax	69
Plowing state roads	30 00
Fighting forest fires	184 25
Bounties	55 50

From Local Sources, Except Taxes:

Dog licenses	49 70
Business licenses, permits and filing fees	4 50
Rent of town property	280 00
Interest received on deposits	1 28
Registration of motor vehicles, 1948 permits	27 80
Registration of motor vehicles, 1949 permits	759 97

Receipts Other Than Current Revenue:

Temporary loan in anticipation of taxes during year	2,500 00
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Total receipts from all sources	\$12,051 11
Cash on hand January 1, 1949	1,760 79
Grand total	\$13,811 90

PAYMENTS

Current Maintenance Expenses:

General Government:

Town officers' salaries	\$502 00
Town officers' expenses	338 27
Election and registration expenses	33 00
Expenses town hall and other town build- ings	1,159 66

Protection of Persons and Property:

Police department	9 00
Fire department, including forest fires	319 94
Bounties	27 00

Health:

Vital statistics	7 00
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Highways and Bridges:

Town Road Aid	209 91
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Town Maintenance:

Summer	1,529 50
Winter	258 40
Street lighting and sprinkling	201 63
General expenses of highway department	368 33
Class V highways	706 50

Public Welfare:

Old age assistance	412 73
Insurance	248 58
Taxes bought by town	222 79
Discounts, abatements and refunds	2 00

Interest:

Paid on temporary loans in anticipation of taxes	40 32
Delinquent tax	75

Outlay for New Construction, Equipment
and Permanent Improvements:

State aid construction 277 50

Indebtedness:

Payments on temporary loans in antici-
pation of taxes 2,500 00

Payments to Other Governmental Divisions:

Taxes paid to county 710 46

1948 appropriation 2,727 00

Dog licenses 48 60

Total payments for all purposes \$12,860 87

Cash on hand December 31, 1949 951 03

Grand total \$13,811 90

SCHEDULE OF TOWN PROPERTY

Town hall, lands and buildings \$6,100 00

Fire Department, equipment 300 00

Highway department, lands and buildings . 500 00

Equipment 1,500 00

Schools, lands and buildings 2,500 00

Tuttle property 25 00

Total \$60,925 00

CLAYTON SHEPARD,
DONALD FRANCOEUR,
CLYDE TUFTS,

Selectmen.

BEATRICE YOUNG,

Treasurer.

REPORT OF STATE AUDIT

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

March 3, 1950

Board of Selectmen
Middleton, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Middleton for the fiscal year ended December 31, 1949, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector and Town Clerk.

FINANCIAL STATEMENTS

**Comparative Balance Sheets—December 31, 1948, to
December 31, 1949: (Exhibit A)**

Comparative Balance Sheets as of December 31, 1948, and December 31, 1949, are presented in Exhibit A. As indicated therein the Surplus decreased by \$880.56 during the year 1949.

**Analysis of Change in Financial Condition:
(Exhibit B)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit B,

with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

(Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1949, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$1,033.94, less a revenue surplus of \$752.88, resulted in a net budget deficit of \$281.06.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1949, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1949, is indicated in Exhibit F.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Town Order-Checks:

The Town Treasurer now issues a separate check in payment of each Selectmen's order. It is recommended that instead of issuing separate checks the Treasurer countersign the Selectmen's orders thereby converting such orders into negotiable checks. It will also be necessary to have the name and number of the depository bank printed or stamped on the orders. If this procedure is followed the Selectmen's orders and Treasurer's checks will be in the same numerical sequence and the possibility of any difference between the orders and checks thereby eliminated.

Town Hall Repairs:

At the March 1949 town meeting it was voted to appropriate the amount of \$1,000.00 for repairs to the Town Hall; \$400.00 to be raised by taxation and \$600.00 from surplus which was created through the reimbursement received in 1948 from the Addie Mae Jones Estate. In the statement of appropriations and taxes, which was submitted to the Tax Commission for tax rate approval, the "Town Hall" appropriation was indicated as \$400.00 and the \$600.00 to be appropriated from Surplus was omitted from the estimated revenue items.

Although the net result was the same, insofar as the tax rate was concerned, we have indicated this appropriation for the actual amount, \$1,000.00, in our statement of appropriations and expenditures, Exhibit C. Likewise we have shown \$600.00 as an estimated revenue item titled "Cash Surplus for Town Hall Repairs," in the statement of estimated and actual revenues, Exhibit D.

Conclusion:

The accounts and records of all town officials which we examined were found in good condition and the accounting procedure, with minor exceptions, conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Middleton for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director

Division of Municipal Accounting
State Tax Commission

Kenneth L. Cowan, Auditor.

John T. Flanders, Accountant

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Middleton for the fiscal year ended December 31, 1949, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town as of December 31, 1949, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Kenneth L. Cowan, Auditor.
John T. Flanders, Accountant

INDEX**Exhibits:**

- A—Comparative Balance Sheets, December 31, 1948, and 1949
- B—Analysis of Change in Financial Condition
- C—Comparative Statement of Appropriations and Expenditures
- D—Comparative Statement of Estimated and Actual Revenues and Budget Summary
- E—Classified Summary of Receipts and Expenditures
- F—Summary of Receipts and Expenditures and Proof of Treasurer's Balance
- G—Summary of Warrant, Levy of 1949
- H—Summary of Warrant, Levy of 1948
- I—Analysis of Tax Sale Account
- J—Summary of Town Clerk's Accounts
- K—Town Officers' Bonds

COMPARATIVE BALANCE SHEETS

As of December 31, 1948 and 1949

Exhibit A

ASSETS

	December 31, 1948	December 31, 1949
Cash,	\$1,760 79	\$951 03
Accounts Due to the Town:		
State of N. H., Bounties,	55 00	27 00
Strafford County, Overpayment of 1949 County Tax,		20
Uncollected Taxes:		
Current Levy,	1,418 00	2,662 40
Unredeemed Taxes:		
Levy of 1948,		\$222 79
Levy of 1947,	\$66 98	
Levy of 1946,	29 89	
	<hr/> 96 87	<hr/> 222 79
Total Assets,	<hr/> \$3,330 66	<hr/> \$3,863 42

LIABILITIES

Due to School District:

1949-50 Appropriation,		\$2,539 22
1948-49 Appropriation, \$1,127 00		
Dog Licenses,	48 60	49 70
	<hr/>	<hr/>
Surplus,	\$1,175 60	\$2,588 92
	2,155 06	1,274 50
	<hr/>	<hr/>
Total Liabilities and Surplus,	<hr/> \$3,330 66	<hr/> \$3,863 42

ANALYSIS OF CHANGE IN FINANCIAL CONDITION

Fiscal Year Ended December 31, 1949

Exhibit B

Surplus—December 31, 1948,	\$2,155 06	
Surplus—December 31, 1949,	1,274 50	
	<hr/>	
Decrease of Surplus,		<u>\$880 56</u>

Decreases in Surplus:

Budget Deficit (Exhibit D),	\$281 06	
Appropriation of Surplus, Repairs to Town Hall,	600 00	
	<hr/>	
		\$881 06

Increases in Surplus:

Bounties received from State of New Hampshire in excess of Estimate at December 31, 1948,	50	
	<hr/>	
Net Decrease,		<u>\$880 56</u>

Comparative Statement of Appropriations and Expenditures

Exhibit C

Fiscal Year Ended December 31, 1949

	Carried from 1948	Appropri- ation	Receipts and Reimb.	Total Amount Available	Expendi- tures	Balances		Carried to 1950
						Unexpended	Overdraft	Assets Liabilities
Town Officers' Salaries,		\$455 00		\$455 00	\$502 00	\$11 73	\$47 00	
Town Officers' Expenses,		350 00		350 00	338 27			
Election and Registration,		30 00		30 00	33 00		3 00	
Town Hall and Buildings,		1,050 00 (b)		1,050 00 (b)	1,159 66		109 66 (b)	
Police,					9 00		9 00	
Fire Department,		100 00	\$184 25	284 25	319 94		35 69	
Vital Statistics,		7 00		7 00	7 00			
State Aid Construction,		277 55		277 55	277 50	05		
Town Road Aid,		209 90		209 90	209 91		01	
Town Maintenance,		1,000 00	736 50 (a)	1,736 50	2,494 40 (a)		757 90	
Street Lighting,		220 00		220 00	201 63	18 37		
Insurance,		100 00	1 28	101 28	248 58		147 30	
General Expenses of								
Highway Dept.,		400 00		400 00	368 33	31 67		
Old Age Assistance,		350 00		350 00	412 73		62 73	
Town Poor,		50 00		50 00		50 00		
Interest,		25 00		25 00	41 07		16 07	
County Tax,		710 26		710 26	710 46			20
School District:								
1948-49 Appropriation,	\$1,127 00			1,127 00	1,127 00			2,539 22
1949-50 Appropriation,		4,139 22		4,139 22	1,600 00			49 70
Dog Licenses,	48 60		49 70	98 30	48 60			
Bounties,					27 00			27 00
Overlay, Abatements, Refunds,		168 78	2,500 00	168 76	126 18	42 60		
Temporary Loans,				2,500 00	2,500 00			
	\$1,175 60	\$9,642 71	\$3,471 73	\$14,290 04	\$12,762 26	\$154 42	\$1,188 36	\$27 20 \$2,588 92

(a)—Includes \$706.50 of Class V Highway Funds received from State and returned to State for Class V work done.

(b)—\$600.00 of Cash Surplus voted at Town Meeting to be used for Repair for Town Hall not included in Appropriations or Estimated Revenue as reported to State Tax Commission for approval of Tax Rate.

COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUES

Fiscal Year Ended December 31, 1949

	Revenues		Exhibit D	
	Estimated	Actual	Excess	Deficit
Interest and Dividend Tax,	\$6 00			\$6 00
Savings Bank Tax,	20	69	49	
Motor Vehicle Permits,	500 00	787 77	287 77	
Rent of Town Property,	100 00	280 00	180 00	
Interest Received on Taxes,	20 00	70 11	50 11	
Added Taxes,		244 00	244 00	
Deficiency of Taxes Committed under Budgetary Requirements,	7 99		7 99
Pistol Permits,		4 50	4 50	
Cash Surplus for Town Hall Repairs,	600 00(a)	600 00		
	<u>\$1,234 19</u>	<u>\$1,987 07</u>	<u>\$766 87</u>	<u>\$13 99</u>

(a)—Not included in Estimated Revenue as reported to Tax Commission.

Budget Summary

Overdrafts for Appropriations,	\$1,188 36	
Unexpended Balances of Appropriations,	154 42	
Net Overdraft of Appropriations,		\$1,033 94
Actual Revenues,	\$1,987 07	
Estimated Revenues,	1,234 19	
Revenue Surplus,		\$752 88
Net Budget Deficit,		<u>\$281 06</u>

CLASSIFIED SUMMARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended December 31, 1949

Exhibit E

RECEIPTS

Current Revenue:

Local Taxes:

Levy of 1949:

Property Taxes,	\$5,833 12	
Poll Taxes,	144 00	
	<hr/>	\$5,977 12

Levy of 1948:

Property Taxes,	\$1,294 00	
Poll Taxes,	70 00	
	<hr/>	1,364 00

Interest on Taxes,		70 11
Redemptions,		39 69

\$7,450 92

From State of New Hampshire:

Forest Fires,	\$11 85	
Savings Bank Tax,	69	
Class V Highway Funds,	706 50	
Bounties,	55 50	
Plowing Roads,	30 00	
	<hr/>	804 54

Sources Other Than Taxation:

Motor Vehicle Permit Fees,	\$787 77	
Dog Licenses,	49 70	
Rent of Town Property,	280 00	
Forest Fire Refund, New Durham,	172 40	
Pistol Permits,	4 50	
Insurance Refund,	1 28	
	<hr/>	1,295 65

Total Current Revenue,	\$9,551 11
Temporary Loan,	2,500 00

Total Receipts from All Sources,	\$12,051 11
Balance, December 31, 1948,	1,760 79

Grand Total	<hr/> \$13,811 90 <hr/>
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CLASSIFIED SUMMARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended December 31, 1949

EXPENDITURES

General Government:

Town Officers' Salaries,	\$502 00	
Town Officers' Expenses,	338 27	
Election and Registration,	33 00	
Town Hall,	1,159 66	
	<hr/>	\$2,032 93

Protection of Persons and Property:

Police,	\$9 00	
Fire,	319 94	
Bounties,	27 00	
	<hr/>	355 94

Health:

Vital Statistics,		7 00
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Town Maintenance:

Summer,	\$1,529 50	
Winter,	258 40	
Street Lighting,	201 63	
Class V Highways,	706 50	
Town Road Aid,	209 91	
General Expenses of Highway Department,	368 33	
	<hr/>	3,274 27

Public Welfare:

Old Age Assistance,		412 73
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Unclassified:

Refunds—1948 Property Tax,	\$2 00	
Taxes Bought by Town,	222 79	
Insurance,	248 58	
	<hr/>	473 37

Interest:

Temporary Loans,	\$40 32	
Delinquent Tax,	75	
	<hr/>	41 07

New Construction and Improvements:

Wolfeboro Hill,	277 50
Temporary Loan,	2,500 00

Payments to Other Governmental Divisions:

County Tax,	710 46
School District:	
a/c Appropriations,	\$2,727 00
a/c Dog Licenses,	48 60
	<hr/> 2,775 60

Total Expenditures for All Purposes,	\$12,860 87
Balance—December 31, 1949,	951 03

Grand Total,	<hr/> <hr/> \$13,811 90
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**SUMMARY OF RECEIPTS AND EXPENDITURES AND
PROOF OF TREASURER'S BALANCE**

Fiscal Year Ended December 31, 1949

Exhibit F

Balance, December 31, 1948,	\$1,760 79	
Receipts During Year,	12,051 11	
	<hr/> \$13,811 90	
Expenditures During Year,	12,860 87	
	<hr/>	
Balance, December 31, 1949,		<hr/> <hr/> \$951 03

Proof of Treasurer's Balance

Balance in Farmington National Bank, as per Statement December 30, 1949,	\$479 99	
Less: Outstanding Checks,	305 49	
	<hr/> \$174 50	
Add: Deposit Credited January 10, 1950,	697 34	
Cash on Hand—Deposited February 6, 1950,	79 19	
	<hr/>	
Reconciled Balance,		<hr/> <hr/> \$951 03

SUMMARY OF TAX WARRANT—LEVY OF 1949**Fiscal Year Ended December 31, 1949**

Exhibit G

DEBITS				
	Total	Property	Polls	Interest
Taxes Committed,	\$8,408 52	\$8,144 52	\$264 00	
Added Taxes,	236 00	230 00	6 00	
Interest Collected,	24			\$ 24
	<u>\$8,644 76</u>	<u>\$8,374 52</u>	<u>\$270 00</u>	<u>\$ 24</u>

CREDITS				
Remittances to Treasurer:				
Taxes Collected,	\$5,977 36	\$5,833 12	\$144 00	\$ 24
Abatements,	5 00	5 00		
Uncollected Taxes, December 31, 1949,	2,662 40	2,536 40	126 00	
	<u>\$8,644 76</u>	<u>\$8,374 52</u>	<u>\$270 00</u>	<u>\$ 24</u>

SUMMARY OF TAX WARRANT—LEVY OF 1948**Fiscal Year Ended December 31, 1949**

Exhibit H

DEBITS				
	Total	Property	Polls	Interest
Uncollected Taxes, December 31, 1948,	\$1,418 00	\$1,334 00	\$84 00	
Added Taxes,	8 00	2 00	6 00	
Interest Collected,	64 67			64 67
	<u>\$1,490 67</u>	<u>\$1,336 00</u>	<u>\$90 00</u>	<u>\$64 67</u>

CREDITS				
Remittances to Treasurer:				
a/c Taxes Collected,	\$1,205 88	\$1,105 00	\$66 00	\$34 88
a/c Taxes Bought by Town,	222 79	189 00	4 00	29 79
Abatements,	62 00	42 00	20 00	
	<u>\$1,490 67</u>	<u>\$1,336 00</u>	<u>\$90 00</u>	<u>\$64 67</u>

ANALYSIS OF TAX SALE ACCOUNT

Fiscal Year Ended December 31, 1949

Exhibit I

DEBITS				
	Total	1948	Levies of 1947	1946
Unredeemed Taxes, December ber 31, 1948, per Town Report,	\$96 87		\$66 98	\$29 89
Tax Sale, September 24, 1949,	222 79	222 79		
Interest Subsequent to Sale,	5 20		5 20	
Total,	<u>\$324 86</u>	<u>\$222 79</u>	<u>\$72 18</u>	<u>\$29 89</u>
CREDITS				
Remittances to Treasurer,	\$44 89		\$44 89	
By Abatement,	57 18		27 29	\$29 89
Unredeemed Taxes, December 31, 1949,	222 79	222 79		
Total,	<u>\$324 86</u>	<u>\$222 79</u>	<u>\$72 18</u>	<u>\$29 89</u>

SUMMARY OF TOWN CLERK'S ACCOUNTS

Fiscal Year Ended December 31, 1949

Exhibit J

DEBITS		
Motor Vehicle Permits Issued:		
1948—No. 128721-128726,	\$27 80	
1949—No. 128601-128724,	758 97	
		\$786 77
Dog Licenses Issued:		
9 Males at \$2.00,	\$18 00	
3 Females at \$2.00,	6 00	
4 Females at \$5.00,	20 00	
1 Kennel at \$12.00,	12 00	
		\$56 00

Less: Fees Retained,	3 80	
	<hr/>	
	\$52 20	
Less: Refund for Dog Killed,	2 50	
	<hr/>	
	49 70	
	<hr/>	
Rent of Town Hall,		\$836 47
		255 00
		<hr/>
		\$1,091 47
		<hr/>

CREDITS

Remittances to Treasurer:

a/c Motor Vehicle Permits,	\$787 77	
a/c Dog Licenses,	49 70	
a/c Rent of Town Hall,	255 00	
	<hr/>	
		\$1,092 47

Less: Excess Remittances:

a/c Motor Vehicle Permits,		1 00
		<hr/>
		\$1,091 47
		<hr/>

TOWN OFFICERS' BONDS, 1949

Exhibit K

	Number	Amount	Term Beginning
Tax Collector:			
Berniece E. Francoeur			
U. S. Fidelity & Guaranty			
Company,	34656-07-216-49	\$2,000 00	Mar. 8, '49
Town Clerk:			
Lucinda D. Jenness			
U. S. Fidelity & Guaranty			
Company,	34656-07-218-49	\$1,000 00	Mar. 8, '49
Town Treasurer:			
Beatrice Young			
U. S. Fidelity & Guaranty			
Company,	34656-07-217-49	\$1,000 00	Mar. 8, '49

TOWN CLERK'S REPORT

Paid Treasurer:

Auto permits, 1948	\$27 80
Auto permits, 1949	758 97
Rent of Hall	255 00
Dog licenses	49 70

Total paid treasurer \$1,091 47

LUCINDA D. JENNESS,

Town Clerk.

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT

LEVY OF 1949

Debits

Taxes Committed to Collector:

Property taxes	\$8,144 52
Poll taxes	264 00

Total warrant	\$8,408 52
---------------------	------------

Added Taxes:

Property taxes	230 00
Poll taxes	6 00
Interest collected	24

Total debits	\$8,644 76
--------------------	------------

Credits

Remittances to Treasurer:

Property taxes	\$5,833 12
Poll taxes	144 00
Interest collected	24
Abatements	5 00

Uncollected Taxes as per Collector's List:

Property taxes	2,536 40
Poll taxes	126 00

Total credits	\$8,644 76
---------------------	------------

BERNIECE E. FRANCOEUR,

Tax Collector.

TREASURER'S REPORT

SUMMARY, 1949

Cash on hand January 1, 1949	\$1,760 79
Tax levy, 1947	44 89
Tax levy, 1948	1,266 16
Tax levy, 1949	6,139 87
Class V, highway department	706 50
Savings bank tax	69
Dividend tax on insurance	1 28
Registration motor vehicle, 1948	27 80
Registration motor vehicle, 1949	759 97
Dog licenses, 1949	49 70
Bounties	55 50
Note, Farmington National Bank	2,500 00
Rent from town hall	280 00
Pistol permits	4 50
N. H. highway department	30 00
Reimbursement on fire	9 15
New Durham Fire Warden	172 40
General fire prevention	2 70
	<hr/>
	\$13,811 90
Orders drawn	12,860 87
	<hr/>
January 1, 1950, balance	\$951 03

BEATRICE YOUNG,

Treasurer.

SUMMARY OF PAYMENTS

TOWN OFFICERS' SALARIES

Donald Francoeur	\$60 00
Berniece Francoeur	100 00
Berniece Francoeur, balance of 1948 salary	25 00
Beatrice Young	50 00
Lucinda Jenness	40 00
Clyde Tufts	40 00
Clayton Shepard	125 00
	\$440 00

TOWN OFFICERS' EXPENSES

Donald Francoeur	\$32 29
Record Press	125 65
John Tufts	26
U. S. auto and truck	5 00
Farmington National Bank	10 05
Beatrice Young	47 40
William R. Wentworth	20 00
Wilfred Boisclair	10
Association of Assessors	2 00
Charles R. Hardy	2 00
A. W. Dube	14 65
Lucinda Jenness, fees \$62.80	65 00
Ida M. Horner	2 00
Brown and Saltmarsh	26 34
Clayton Shepard	20 00
Sargent Brothers	18 08
Berniece Francoeur, fees \$19.50	29 46
	\$420 27

ELECTION AND REGISTRATION

Merritt Bullis	\$9 00
Edith Bullis	9 00
Angeline Kimball	9 00
Ruth Kelly	6 00
	<hr/>
	\$33 00

TOWN HALL AND OTHER BUILDINGS

William R. Wentworth	\$154 65
Public Service	38 75
John Tufts	2 25
Charles DiPrizio and Sons	664 80
Clark and Patterson	162 00
Herbert Kimball	29 50
Tufts woodworking shop	106 80
Orrie Tufts	36 00
Norbert Brannan	20 25
A. J. Hollingworth	5 00
Mechanic Street Filling Station	13 00
H. Woods	25 00
Donald Francoeur	56 25
	<hr/>
	\$1,314 31

FIRE DEPARTMENT

Sidney Stevens	\$13 40
Leon Tufts	10 29
Milton Fire District	42 00
Charles DiPrizio	185 75
Union Village Fire Department	36 50
Milton Mills Fire Department	32 00
	<hr/>
	\$319 94

TOWN ROAD MAINTENANCE

	Summer	Winter
Willard Young	\$81 00	\$79 50
Earl W. Stevens	9 75	
George Kimball	179 20	91 10
Woodbury Kimball	114 55	17 05
Merritt Bullis	54 00	
Roger Lessard	39 40	
Walter Kenney	1 80	
Fred Young	1 80	
Charles DiPrizio	37 39	60 22
Collector of Internal Revenue	51 35	
Moses Tufts	149 03	
Union Garage		4 53
Ransome Tufts	37 75	
Clifford Butler	114 50	
Earl Stevens Jr.	9 75	
Horace Haskins	6 60	
Laskeys Garage	20 05	
Herbert Tufts	94 55	
Lyle Hooper	6 00	
Lloyd Eastman	6 00	
William Leighton	179 13	
Fred Downes	29 63	
Sidney Stevens	8 63	
Edward Nason	29 25	
William Stevens	30 38	
Clayton Shepard	6 00	
Norbert Brannan	18 00	
Vickers Electric Shop	214 01	
	<hr/>	<hr/>
	\$1,529 50	\$258 40

POLICE DEPARTMENT

Clarence Jenness	\$9 00
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BOUNTIES

Roger Lessard	\$2 00
William Stevens	4 25
Carlisle Brooks	5 75
Elmer Kimball	50
John Tufts	1 00
Martha Brooks	5 50
John Burrows	25
Norman Tufts	1 00
John Stevens	50
Clayton Shephard	50
Norman Brannan	50
Melvin Stevens	25
Frank Gray	5 00
	<hr/>
	\$27 00

**GENERAL EXPENSES OF
HIGHWAY DEPARTMENT**

Petersons Motor Express	\$1 24
R. C. Hazelton Inc.	31 00
William R. Wentworth	73 93
Laskey's Garage	32 42
William Leighton	33 50
Strafford Motor Sales	23 19
Union Garage	172 73
Tibbett's Country Store	18 00
Tuft's Woodworking Shop	31 25

J. D. Blaisdell	25 00
	<hr/>
	\$442 26

VITAL STATISTICS

Lucinda Jenness	\$7 00
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STREET LIGHTING

Public Service Co.	201 63
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OLD AGE ASSISTANCE

State of New Hampshire	\$412 73
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TAXES BOUGHT BY TOWN

Berniece Francoeur	\$222 79
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TAX REFUND

Sidney Stevens	\$2 00
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INTEREST

Farmington National Bank	\$41 07
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STATE AID CONSTRUCTION

State Highway Department	\$277 50
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TOWN CONSTRUCTION

State Highway Department	\$209 91
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TEMPORARY LOANS

Farmington National Bank	\$2,500 00
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COUNTY TAX

Thomas K. Davenport	\$710 46
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SCHOOL DISTRICT

1948 appropriation, balance	\$1,175 60
1949 appropriation	1,600 00
	<hr/>
	\$2,775 60

Report of the Trust Funds of the Town of Middleton for the Fiscal Year Ended December 31, 1949

DATE OF CREATION	TRUST FUNDS—PUR- POSE OF CREATION	HOW INVESTED	AMOUNT OF PRINCIPAL	Rate of Interest	Bal. of Income on Hand at Beginning of Yr.	Income During Year	Expended During Year	Bal. of Income on Hand at End of Year
May 9, 1914	Charles H. Roberts Fund, for church	Defense Bonds, Farmington Bank Book 922	\$400 00		\$127 88	\$17 60		\$145 48
Nov. 1, 1914	Charles H. Roberts Fund, for library	Defense Bonds, Farmington Bank Book 1719	200 00		50 71	8 50		59 21
Dec. 5, 1933	Eliza Roberts Fund, for library	Cash in bank, Farmington Bank Book 4602	100 00		135 45	2 70		138 15
May 22, 1935	Natt F. Roberts Fund, for cemetery	Defense Bonds, Farmington Bank Book 4298	200 00		45 01	8 40	\$6 00	47 41
Mar. 4, 1941	Charles H. Roberts Fund, ministerial	Defense Bonds, Farmington Bank Book 4324	200 00		51 68	8 50		60 18
Apr. 26, 1949	Addie Mae Jones Fund, cemetery		125 00			84		84
<p>\$1,000.00 Invested in U. S. Treasury Bonds. 510.73 On deposit at Farmington National Bank. TRUST FUND BONDS: C452912, C452913, C452914, C452915, C452950, C452951, C452949, C452948, C452947, C451549—\$100.00 each. Dated March, 1942. Mature March, 1954.</p>								

This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief.

RUTH G. KELLEY,
DONALD E. FRANCOEUR,
Trustees.

February 28, 1950.

STATE OF NEW HAMPSHIRE

TAX COMMISSION

Selectmen of Middleton

Gentlemen:

The equalization study made in your town several months ago by a representative of the Tax Commission showed that improved lands and buildings were appraised by your Board as of April 1, 1948, at an average of only 62 per cent of full value, based on a fair sale figure as of the more normal years of 1939 to 1941, as determined by your appraisal. The state average based on the same method of computation was 78 per cent, which showed that the property in your town was being appraised not only at less than full value which the law requires but also at less than the average for the state. The study also showed that your assessments were disproportional and unequal.

This is unfair to your taxpayers and reflects upon you as selectmen. Not only is the tax rate increased by the undervaluation of lands and buildings, but the owners of homes and farms are penalized because other property, such as stock-in-trade, public utilities, and mills and machinery, must be reduced in value to the same level as lands and buildings in order to be proportional, thus increasing the burden falling on improved lands and buildings.

The inequality and unevenness of your assessments not only is unfair to your taxpayers but also subjects your Board to the charge of favoritism. These facts are borne out by the increasingly large number of complaints coming to the office of the Tax Com-

mission because of disproportional assessments. This is especially true where the property of non-residents or summer people is appraised higher than that of other residents. This tends to give your town an unenviable reputation, deters new residents from moving in, and sometimes even results in the actual loss of summer residents by removal from town.

As selectmen, **you are the ones who should remedy this situation.** You know the values of lands and buildings in your town, and you should this year equalize your valuations and bring them up to at least the full value as of the more normal years of 1939 and 1941.

We are writing you this letter so that you will have time to add an article in the warrant for your town meeting to give you additional funds to cover this extra work. If you do not voluntarily correct this situation yourselves, we shall have no alternative under the duties imposed upon us except to use the remedies given us by statute. Bear in mind that keeping your valuations down below what they should be will not benefit your town so far as the county tax, the school aid money, and the Class V highway money is concerned, because this year we must again equalize valuations as between the towns of the state, so that no locality can gain an advantage by the under-valuation of its taxable property. We stand ready to aid you in every way possible, and are bringing this to your attention for your own good and the good of your town.

Very truly yours,

STATE TAX COMMISSION

REPORT OF THE PUBLIC HEALTH NURSE

Child health and immunization clinics,	2
Physical examinations,	9
Diphtheria-Tetanus-Whooping Cough, (doses)	11

Physician, Charles Shagoury, M. D.
Farmington, N. H.

Nurse, Rose H. Behan, R. N.

Cooperating Agency, Local Health Committee

Note: Because of the small number of children, they were taken to Doctor Shagoury's office instead of having a third clinic.

Sincerely,

ROSE H. BEHAN, R. N.,
Public Health Nurse.

REPORT OF THE FOREST FIRE WARDEN

To the Selectmen:

Each year there is a demand for a statement on forest fires for publication in the annual town report. It is believed they serve a good purpose in reminding local citizens of the danger from such fires and how they can help prevent them. The following is offered with the respectful request for publication in your town report.

Sincerely,

JOHN H. FOSTER,
State Forester.

FOREST FIRES—OUR MOST SHAMEFUL WASTE

Everyone apparently fears fire but too many are careless with it. This is particularly true of fires in and near woodlands. Official figures show that more than 98 per cent of all forest fires result from human carelessness and can be prevented. Consequently, we may say "Forest Fires are our most shameful waste."

Annual forest fire losses are tremendous and their effects far reaching. Such fires destroy the raw products of the forests, the protection forests provide for game and the supply of ground water. They upset local economies by drawing men from gainful employment and requiring the expenditure of public funds to extinguish them.

Our forest fire organization is doing a good job in keeping the size of fires small but the number of fires is increasing. In 1949 there were 100 more fires in New Hampshire than in 1948, but they burned 500 acres less. For the warden and his deputies to do the job they are capable of, they must have the cooperation of the public—YOU!

The primary objective of all fire fighters is PREVENTION—fire stoppage. This is the goal toward which your local forest fire warden and his deputies are constantly working. It can be achieved ONLY if YOU and YOU and YOU cooperate with them. It is worth YOUR effort and can be accomplished by:

1. Being careful with fire in or near woodland, being particularly careful with matches and cigarettes.
2. Securing the required written permit from the warden when the ground is not covered with snow.
3. Insisting that others be careful and comply with burning requirements.
4. Calling the warden promptly when fire is detected and aiding him to extinguish it.

Let's reduce the number of forest fires and eliminate our most shameful waste.

1949 Fire Record

Number of fires	0
Acreage burned	0
Number of fire permits issued	31

R. W. SMITH,
Assistant District Chief.

To the Forest Fire Warden:

The statement above has been prepared because many wardens have asked for it. It is intended to inform local residents and to arouse their interest in your problems. A copy has been sent to the selectmen but it would be well for you to see them and personally request its publication.

R. W. SMITH,
Assistant District Chief.

SCHOOL REPORT

1948-1949

We hereby submit our report of the finances of the School District up to June 30, 1949.

OFFICERS

School Board

Marion Stevens Term expires in 1950
Evelyn DiPrizio Term expires in 1951
Dorothy Cook Term expires in 1952

Organization

EVERETT H. BRASIER—Superintendent
MARION STEVENS—Chairman
BEATRICE YOUNG—Treasurer
RUTH ANDERSON—Nurse

SCHOOL WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Middleton qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 14th day of March, 1950, at the close of town meeting, to act upon the following subjects.

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Given under our hands at said Middleton this 31st day of January, 1950.

MARION E. STEVENS,
EVELYN DIPRIZIO,
DOROTHY COOK,

School Board.

A true copy of Warrant—Attest:

MARION E. STEVENS,
EVELYN DIPRIZIO,
DOROTHY COOK,

School Board.

**FINANCIAL REPORT
OF THE MIDDLETON SCHOOL DISTRICT**

**For the Fiscal Year Beginning July 1, 1948 and
Ending June 30, 1949**

RECEIPTS

State Aid:

Equalization and General Aid for elementary schools	\$3,085 42
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Income From Local Taxation:

For support of schools	3,627 00
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From Sources Other Than Taxation:

Dog licenses	48 60
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Total receipts from all sources	\$6,761 02
---------------------------------------	------------

PAYMENTS

Salaries of district officers	\$117 00
Superintendent's salary (local share)	135 58
Tax for state-wide supervision	90 00
Salaries of other administrative person- nel	10 00
Supplies and expenses	80 59
Principals' and teachers' salaries	1,616 38
Books and other instructional aids	60 63
Scholars' supplies	73 75
Supplies and other expenses	15 23
Salaries of janitors	95 00
Fuel	51 00

TOWN OF MIDDLETON

45

Water, light, supplies and expenses	36 88
Repairs and replacements	26 75
Health supervision	57 51
Transportation	1,713 76

Tuition:

Elementary	\$1,360 92
High school	1,366 68
Retirement	87 14
Insurance, treasurer's bonds and expenses	276 62

Total payments for all purposes	\$7,271 42
Total cash on hand at end of year (June 30, 1949)	205 88
Grand total	\$7,477 30

LIABILITIES

City of Rochester:

High school tuition	\$352 10
Elementary tuition	350 00
Capital Reserves (offsets similar asset account)	702 10
Total liabilities	\$702 10

AUDITORS' CERTIFICATE

This is to certify that we have examined the books and other financial records of the School Board of Middleton of which this is a true summary for the fiscal year ending June 30, 1949, and find them correctly cast and properly vouched.

EDITH M. BULLIS,
GLADYS WHITEHOUSE,

July 13, 1949.

Auditors.

SUMMARY OF PAYMENTS

1. DISTRICT OFFICERS

Dorothy Cook, school board	\$50 00
Marion Stevens, school board	15 00
Viola Bullis, school board	15 00
Beatrice Young, treasurer and postage	27 00
Lucinda Jenness, clerk	2 00
Ruth Kelley, moderator	2 00
Priscilla Kimball, 1948 auditor	1 50
Gladys Whitehouse, 1948 auditor	1 50
Edith Bullis, 1949 auditor	1 50
Gladys Whitehouse, 1949 auditor	1 50
	<hr/>
	\$117 00

2. EXPENSES OF ADMINISTRATION

Superintendent's salary (local share)	\$135 58
3. Tax for state-wide supervision	90 00
4. Salaries of other administrative personnel, Marion Stevens, census	5 00
Pearl Gates, truant officer	5 00
	<hr/>
	\$235 58

5. SUPPLIES AND EXPENSES

Share of district expense	\$41 27
Superintendent's expense	73
New records	22 45
Record binder	14 14

TOWN OF MIDDLETON

47

Treasurer postage	2 00
	<hr/>
	\$80 59

6. TEACHERS' SALARIES

Blanche Wentworth	\$1,800 00
Dorothy Cook, substitute	64 00
Gladys Whitehouse, substitute	96 00
	<hr/>
	\$1,960 00
7. Books and other instructional aids	\$60 63
8. Scholars' supplies	73 75
10. Supplies and other expenses	15 23
	<hr/>
	\$149 61

OPERATION OF SCHOOL PLANT

11. Janitor, Marion Stevens	\$95 00
12. Fuel	51 00
13. Lights and janitor supplies	36 88
	<hr/>
	\$182 88

MAINTENANCE OF SCHOOL PLANT

14. Repairs and replacements	\$26 75
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15. HEALTH SUPERVISION

Ruth Anderson	\$50 00
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Supplies and expenses	7 51
	<hr/>
	\$57 51

16. TRANSPORTATION

Pearl Gates	\$1,000 00
Interstate passenger service	713 76
	<hr/>
	\$1,713 76

18. TUITION

Elementary:

Wakefield school district ..	\$720 00
Farmington school district	45 92
Rochester school district ..	595 00
	<hr/>
	\$1,360 92

High School:

Farmington	\$305 58
Nute	263 10
Rochester	798 00
	<hr/>
	\$1,366 68
	<hr/>
	\$2,727 60

FIXED CHARGES

19. Blanche Wentworth, teacher retirement	\$72 00
Superintendent retirement	15 14
	<hr/>
	\$87 14

20. Income withholding tax:

Blanche Wentworth	\$276 62
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FINANCIAL STATEMENT OF MONEY

Appropriations of March, 1949	\$4,139 22
Received from selectmen	1,600 00
<hr/>	
Amount due school district	\$1,539 22

SCHOOL BOARD'S ESTIMATE FOR 1950-1951

Administration:

Salaries of District Officers	\$112 00
Superintendent's salary	133 00
Tax for state-wide supervision	114 00
Salaries of other administrative personnel	10 00
Supplies and other expenses	115 00
<hr/>	
Total	\$484 00

Instruction:

Salaries of teachers and principals ..	\$2,200 00
Books and other instructional materials	45 00
Scholars' supplies	56 00
Other instructional expenses	16 00

Operation of School Plant:

Salaries of janitors	95 00
Fuel and heat	60 00
Water, light, supplies and expenses ..	35 00

Maintenance of School Plant:

Repairs and replacements	75 00
--------------------------------	-------

Auxiliary Activities:

Health supervision	60 00
Transportation	1,940 00
Tuition	4,275 00
Special activities and special funds ...	20 00

Fixed Charges:

Retirement	114 00
Insurance, treasurer's bonds and ex- penses	45 00

Total to meet School Board's budget .. \$9,520 00

Income of District (Estimated):

State Aid, estimated \$3,100 00

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1949

Summary

Cash on hand June 30, 1948 (treasurer's bank balance)	\$716 28
Received from selectmen, ap- propriations for current year	\$3,675 60
Received from State Treasurer	3,085 42
<hr/>	
Received from all other sources	7,477 30
Total amount available for fiscal year (bal- ance and receipts)	7,683 18
Less School Board orders paid	7,271 42
Balance on hand as of June 30, 1949 (treasurer's bank balance)	205 88

BEATRICE YOUNG,

July 13, 1949.

District Treasurer.

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Middleton, of which the above is a true summary for the fiscal year ending June 30, 1949, and find them correct in all respects.

EDITH M. BULLIS,
GLADYS WHITEHOUSE,

July 13, 1949.

Auditors.

REPORT OF THE SCHOOL HEALTH DEPARMENT 1948-1949

Number of pupils examined		16
	No. pupils with Defects	No. treated
Vision	1	1
Hearing	1	
Teeth	7	6
Tonsils	5	
Skin diseases	1	1
Communicable diseases ..	14	
Number pupils excluded from school		14
Number of visits to schools		12
Number of home visits		4

Pupils were weighed once a month, at which time classroom inspection was held.

A dental clinic, sponsored by the Red Cross, was held in May, 1949, with six children examined, six children treated.

RUTH I. ANDERSON,
School Nurse.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Middleton:

During the school year 1948-1949 the teacher at the Ridge School was Mrs. Blanche Wentworth of Union. Mrs. Wentworth was reelected and is teaching here during the current year. Middleton is very fortunate to have such a competent teacher. The excellent quality of her work and her devotion to the welfare of the children deserve high commendation.

During last year Mrs. Ruth Anderson of Union became School Nurse. Mrs. Anderson is a graduate nurse and had some years' experience in a children's hospital which made her particularly qualified for this work. Her supervision of the health of the children sets a new high in this service.

As a result of a conference of the School Board, Mr. Charles DiPrizio, Sr., and your superintendent with the Commissioner of Education in May, 1948, plans were made for the reorganization of the Middleton schools system. To relieve the crowded condition of the Ridge School it was decided to send the seventh and eighth grades to Rochester and the fifth and sixth grades to Union, with transportation of the grade pupils paid by the school district. This plan was put into effect in September, 1948. Special financial aid of \$1,200.00 was granted by the State Board of Education. This reduced the number of pupils in the Ridge School from over thirty to sixteen in grades one to four. Enrollment this year is nineteen pupils.

Pupils in grades seven and eight have had several advantages by attending the Rochester Junior High School, chief of which has been the opportunity of training in shop and home making. Middleton citi-

zens are justified in taking pride in the excellent record of these pupils at Rochester as several have been on the Honor Roll. It is hoped that the special financial aid will be awarded again by the State Board of Education.

The Ridge School is very much in need of a good water supply. With nineteen pupils and a teacher occupying the building daily a minimum supply of about forty gallons per day should be provided. It is possible that water could be obtained nearby either by digging a shallow well, or by driving a well point and a hand pump placed in the building.

A few loads of gravel should be spread on the school yard to prevent the present muddy condition in wet weather.

Middleton's tax rate for school purposes in 1948-1949 was \$14.55 per thousand equalized valuation. Tax rates for school purposes that year throughout the state ran as high as \$29.00 per thousand with an average of \$12.00 per thousand equalized valuation. Middleton's effort to provide its children an adequate education is well above the state average and the citizens deserve to be complimented for this. There has been a great improvement in the quality of education provided during the past year.

The cooperation of the School Board, Mrs. Wentworth, pupils and parents is warmly appreciated.

Respectfully submitted,

EVERETT H. BRASIER,

Superintendent of Schools.

January 31, 1950.

Statistics

Number of weeks of school year	38
Average number of half-days in session	360
Total number of different pupils registered: Boys 13; Girls 6	19
Average membership in elementary schools	17.22
Number of pupils in high schools	10
Per cent of attendance in all schools for year	93.37
Average number of tardiness, elementary31
Number of pupils transported at district expense	0
Number of visits to school by:	
School Board members	1
Citizens	53
Superintendent	21
Number of School Board meetings held .	5
Perfect attendance for the school year 1948-49:	
Elementary:	
Margaret Tufts	
Richard Tufts	
8 pupils at Spaulding Senior High School	
10 pupils at Spaulding Junior High School	
8 pupils in grades 5 and 6 at Union School	
1 pupil at Nute High School	

INVENTORY OF REAL ESTATE

APRIL 1, 1950

Name	Acres	Description	Value
Brannan, Catherine	1	Cottage	\$100
Brannan, Norbert	11	H'mestead and Knowles lot	400
Brooks, Norman	1	Cottage	300
Burns, Emma	1	Cottage	300
Burbank, Paula and Ed ward	30	Homestead	1,000
Burbank, Paula and Ed- ward	112	Drew lot	500
Burrows, George	1	Homestead	600
Burrows, John	126	Homestead	500
Butler, Clifford	7	Homestead	800
Brewer, Ethel	32	Penny lot	900
Bullis, Eric Sr.	30	Homestead	800
Bullis, Eric Jr.	1	Cottage	600
Chamberlane, Elmore	1	Homestead	600
Cook, Clarence	6	Homestead	500
Cook Charles	168	Homestead and Wood lot	1,300
Colbath, Emma	9	Homestead	700
Corson, Vina	1	Homestead	200
Chapman, Eunice and Fred	25	Homestead	800
DiPrizio, Charles Sr.	104	Homestead	3,000
DiPrizio, Charles Sr.	60	Plumber and Pinkham lot	100
DiPrizio, Charles Sr.	125	Lone Star lot	
DiPrizio, Charles Sr.	8	E. Emery lot	50
DiPrizio, Charles Sr.	85	A. Stevens lot	100
DiPrizio, Charles Sr.	68	Stevens lot	200
DiPrizio, Charles Sr.	328	E. F. Kimball lot	300
DiPrizio, Charles Sr.	100	Butler lot	200
		Cloutman and Pike lots	300
DiPrizio Sons	245	Chesley lot	200
DiPrizio, Charles Jr.	30	Chas. Tufts place	300
Duprey, Louis	50	Homestead	1,500
Eastman, Charles	20	Homestead	700
Eastman, Charles	45	Merrill field	125
Eastman, Charles	2	House lot	60
Eastman, Charles	1	Shapleigh field	125
Eastman, Evelyn M.	1	Homestead	700
Eastman, Evelyn M.	1½	Wallace lot	100
Eastman, Charles	1	Cottage	1,500
Eastman, Family	90	Jessie Mt. lot	500
F. C. Ranch	200	Homestead	3,375

Name	Acres	Description	Value
Foster, Augusta and Daisy	30	Homestead	700
Francoeur, Donald	65	Homestead	1,500
Frawley, Geo. and Mary	1	Homestead	1,250
Forder, John R.		Cattle	
Gates, Elsworth	1	Camp	250
Grace, Joseph	15	Homestead	350
Grace, Joseph	41	Colbath lot	100
Goodwin, Clifton		Horses	250
Hill, Villa	1	Homestead	500
Howe, George	5	Homestead	800
Howe, Richard		Camp	250
Haskins, Horace	½	lot	75
Jenness, Lucinda	88	Homestead	1,800
Kelly, Asa B. Est.	80	Homestead	2,500
Kelly, Asa B. Est.	50	Wood lot	50
Kelly, Asa B. Est.		Camp	300
Kelly, Ruth G.		Cattle	200
Kimball, Alphonzo	1	Homestead	700
Kimball Elmer B.	1½	Homestead	1,800
Kimball, Elmer B.	20	Matthew lot	400
Kimball, George	81	Homestead	1,000
Kimball, Herbert	17	Camp	200
Kinney, Allan	30	Homestead	500
Kinney, Walter	100	Homestead	300
LeClair, Pauline	1½	Homestead	900
Leighton, Charles L.	20	Homestead	1,300
Leighton, Charles L.	2	Penneyfield	125
Leighton, Delwin		Camp	50
Leighton, Walter	100	Homestead	500
Leighton, William	1	Homestead	300
Locke, Emma	1	Camp	175
Merrill, Ralph	½	Camp	200
Perkins, Margaret	27	Homestead	400
Pinkham, Herbert	25	Camp	400
Shepard, Clayton	41	Homestead	900
Smith, Orpheus	15	Homestead	300
Stevens, Arthur	½	Camp	250
Stevens, Arthur	20	Wood lot	50
Stevens, Arthur	30	Homestead	1,500
Stevens, John	50	Homestead	700
Stevens, Earl	25¼	Pasture lot	100
Stevens, Hattie	1	Homestead	1,300
Stevens, Melvin	½	Homestead	800
Stevens, Sidney	142	Homestead	1,600
Tibbetts, Fred	11	Homestead	600
Tufts, Clyde and Eva ...	1	Homestead	1,350

TOWN OF MIDDLETON

57

Name	Acres	Description	Value
Tufts, Clyde and Eva	50	Shapliegh lot	100
Tufts, Clyde and Eva	50	Pearl lot	100
Tufts, George	1	Homestead	900
Tufts, Geo. and Myron	40	Eaton and Tanner lot	100
Tufts, Herbert	50	Homestead	700
Tufts Herbert	10	French field	100
Tufts, John and Alice	24	Homestead	1,000
Tufts, John and Alice	15	Mountain lot	125
Tufts, James, Heirs	132	Mountain lot	375
Tufts, Leon G.	40	Homestead	1,400
Tufts, Leon G.	40	Mountain lot	300
Tufts, Leon G.	12	G. J. Tufts Pasture	60
Tufts, Leon G.	35	Muncie field	125
Tufts, Leon G.	75	Taft lot	350
Tufts, Leon G.	30	Twombly lot	250
Tufts, Leon G.	45	Kimball lot	100
Tufts, Leon G.	164	Daveneau Homestead	2,000
Tufts, Moses	50	Homestead	600
Tufts, Moses	100	Mountain lot	600
Tufts, Orrie	1	Homestead	500
Tufts, Myron	2	Homestead	350
Tufts, Ranson,	1	Homestead	400
Tufts, Woodrow	4	House and Camp	500
Welch, Sidney		Camp	100
Wade, Ruth		Camp	100
Weiss, Robert	100	Homestead	650
Whitehouse, Richard	120	Homestead	600
Whitehouse, Richard	150	Mountain lot	250
Whitehouse, Harvey est. ..	65	Mountain lot	200
Whitehouse, Wesley	50	Homestead	150
Whitehouse, Wesley	½	Hoyt place	30
Wilkinson, Wilfred	½	Camp	200
Young, Fred	60	Homestead	1,000
Young, Willard	2	Homestead	1,000
Young, Roland	24	Homestead	1,500

INVENTORY OF NON-RESIDENT REAL ESTATE APRIL 1, 1950

Name	Acres	Description	Value
Bryson, Albert L.	2	Nugent place	350
Burliegh, Dean	1	House and lot	250
Cameron, Albert J.	26	Wood lot	150
Coon, William	37	Homestead	700
Clements, Gordon		Camp	400
Davis, James J.	¾	Cottage	500

Name	Acres	Description	Value
Dinsmore, Albert	1	Camp	200
Downing, Rosillah Heirs	38	Cloutman lot	250
Drew, Clifton H.	153	Horace Drew place	700
DiPrizio, Presco	100	Waldron lot	400
Eastman, G. N. Heirs	10	Mountain lot	250
Eaton, M. H.	3	Stevens lot	250
Eccleton, Walter	171	Wood lot	1,000
Ferguson, Donald	40	Gilman lot	250
Fifield, Francis	2	Part Moulton lot	100
Footer, William	5	Wood lot	100
Forte, Felix	50	Goodall lot	1,000
Fox, Arthur	1½	Tanner lot	100
Fox, Arthur	4¾	Cote lot	300
Fox, Arthur	100	Gilman lot	200
Fox, Arthur	25	Varney lot	75
Fox, Arthur	30	Walker lot	150
Fox, Arthur	38	Stevens lot	100
Fifield, Charles	9	Varney lot	75
Given, O. Ralph	½	Camp	200
Goodall, Mark Heirs	100	Hayes lot	200
Goodwin, John & Eugene	100	Davis lot	200
Gulf Oil Corp.		I hand pump	30
Hall, Errol	79	Pearl lot	250
Hall and Joy	5	W. W. Perkins lot	
Hoyt, Howard and Gertrude		Cook house lot	75
Hunter c/o Earl Stevens	60	Homestead	800
Hunter c/o Earl Stevens	15	Davis meadow	150
Jennings, Irving	8	Foss wood lot	50
Joy, Arthur	800	Wood lot	1,000
Joy, Arthur	100	Wood lot	200
Keenan, Davis M.	25	Twombly lot	300
Kennison, Robert	1	Hall lot	50
Kenneth, Co.	500	Piper pasture	750
Kimball and Watson	20	Jessie Mt. lot	200
Kimball, George	40	Homestead	450
Kimball, Harry Heirs	25	Cloutman lot	200
Kimball, Stanley	25	Cottage and Mountain	400
King, Gurdon		Wood lot	100
Leighton, Fred	12	Penney field	625
Leighton, Fred		Cloutman field	300
Leighton, Presco	2	Chas. Leighton field ...	150
Lincoln and Lewis	276	E. Davis homestead ...	600
Lincoln and Lewis	50	Colbath and Jenness lot	150
Lord, Hiram	100	Chesley lot	800
Lord, Harry W.	50	Babb lot	500
Lord, William C.	60	Tuttle and Waldron lot	300
Martin, Leslie P.	30	Roberts homestead ...	1,500

Name	Acres	Description	Value
McCollough, Mary	3	Gessler lot	150
Moulton, Fred	30	Henry Willey lot	100
Nute, Mrs. William	1	Cupid Club camp	450
New Eng. Box Co.129		Huckins lot	400
New Eng. Box Co.		Huckins lot stumpage	2,500
New Eng. Box Co.		Geo. Stevens, stumpage	2,600
New Eng. Box Co.		Boxboards	20,700
O'Donnell, Mrs. John	2	Camp	100
Perkins, Adam	½	lot	50
Parsons, M. H. and Sons	16	Emery place	300
Pike, Roland	15	Calvin lot	100
Plummer, Geo L. Heirs ..125		Pike and Kenney lots	500
Public Service Co.		Poles, wires, fixtures	14,503
Prescott, Leonard and Louise	50	Homestead	600
Page, Annie J. ½		Camp	125
Reid, Geo. and James ...	18	John Young place	1,000
Rhines, Inez	40	N. B. Place lot	250
Rhines, Inez	5	Reservoir lot	100
Rich, Milton E. 75		Place homestead	400
Robitalle, Noel	20	Stevens and Hall lot ...	250
Robitalle, Noel	4	Part Colbath lot	200
Smith, Leland	64	Wheeler and Garland lot	300
Sohn, Lillian A. 50		Shapliegh lot	500
Stevens, Geo. and John ..	40	Wood lot	300
Stevens, Walter R. 50		Marshall lot	250
Stevens, Walter R. 30		Whitehouse lot	100
Schnell, William130		Wolfe place	800
Tibbetts, Chris.130		Roberts lot	700
Tibbetts, Chris. 64		Mark Tuttle lot	400
Tibbetts, Chris. 67		Lovering lot	400
Tilton, Chas. A. 24		Part Wentworth lot ...	200
Tilton, Chas. A. 1		Camp	300
Towle, Irving	130	G. H. Willey place	1,300
Vamoas, Anthony	1	Old Tufts place	300
Varney, Guy	2	Part Moulton place ...	50
Wadleigh, D. F. Est. ...	13	Burleigh field	500
Wadleigh, D. F. Est. ...	65	Appleby pasture	750
Waldron, Donald	40	Pinkham lot	350
Wellington, Chas. 30		Colbath place	500
Wheelock, Margaret	75	Wallace place	1,200
Wyandotte Worsted		Reservoir	5,000
Zabrick, Anthony	7	A. Auclair place	200

Marriages Registered in Town of Middleton for the Year Ending December 31, 1949

January 22, 1949, in Farmington, Roy Joseph Tufts, of Middleton, and Estelle C. Danahy, of Farmington. Age of groom, 29; age of bride, 35. Color of each, white. Occupation of groom, woodsman; occupation of bride, burling. Place of birth of groom, Middleton; place of birth of bride, Massachusetts. Names of parents of groom, Joseph W. Tufts and Lillian D. Tuttle; names of parents of bride, Willard E. Newcomb and Clare W. Wilson. Birthplace of parents of groom, New Hampshire; birthplace of parents of bride, Massachusetts and England. First marriage for groom, second marriage for bride. Name, residence and official station of person by whom married, Charles Otis Hunter, Sr., Justice of the Peace, Farmington.

January 23, 1949, in Dover, Alston Wade, of Dover, and Ruth E. Eastman, of Middleton. Age of groom, 42; age of bride, 30. Color of each, white. Occupation of groom, janitor; occupation of bride, housework. Place of birth of groom, Sandwich; place of birth of bride, Middleton. Names of parents of groom, Frank Wade and Mary Clough; names of parents of bride, Chas. Eastman and May Tufts. Birthplace of parents of groom, New Hampshire; birthplace of parents of bride, New Hampshire. Second marriage for groom; first marriage for bride. Name, residence and official station of person by whom married, Edwin T. Cook, Minister, Dover.

April 5, 1949, in Milton, Harold Templeton, of Wakefield, and Theodora C. Libby, of Middleton. Age of groom, 42; age of bride, 34. Color of each, white. Occupation of groom, mechanic; occupation of bride, at home. Place of birth of groom, New Hampshire; place of birth of bride, Massachusetts. Names of parents of groom, Bert Templeton and Annie Knox; names of parents of bride, Thomas P. Libby and Daisy M. Hansen. Birthplace of parents of groom, New Hampshire; birthplace of parents of bride, Massachusetts and New Hampshire. Second marriage for groom, first marriage for bride. Name, residence and official station of person by whom married, Rev. Ralph Townsend, Minister, Milton.

September 2, 1949, in Middleton, Franklin D. LaBrecque, of Rochester, and Gloria M. Tufts, of Middleton. Age of groom, 23; age of bride, 18. Color of each, white. Occupation of groom, bus driver; occupation of bride, at home. Place of birth of groom, New Hampshire; place of birth of bride, New Hampshire. Names of parents of groom, Roland LaBrecque and Alice Grenier; names of parents of bride, Orrie M. Tufts and Iris E. Shepard. Birthplace of parents of groom, New Hampshire; birthplace of parents of bride, New Hampshire. First marriage for groom, first marriage for bride. Name, residence and official station of person by whom married, Rev. Ralph V. Townsend, Minister, Milton.

Births Registered in the Town of Middleton for the Year Ending December 31, 1949

Albert C. DiPrizio, born March 14, at Rochester, living, first child. Name of father, John H. DiPrizio; maiden name of mother, Enid M. Lowd. Residence of parents, Middleton. Occupation of father, manager. Birthplace of father, Middleton; birthplace of mother, Maine.

Theodore C. Brooks, born February 17, at Rochester, living, third child. Name of father, Carlyle G. Brooks; maiden name of mother, Martha K. Hill. Residence of parents, Middleton. Occupation of father, oil company. Birthplace of father, New Hampshire; birthplace of mother, New Hampshire.

Lynda K. Duprey, born April 3, at Rochester, living, second child. Name of father, Wilfred J. Duprey; maiden name of mother, Clare M. Cochrane. Residence of parents, Middleton. Occupation of father, shoe shop. Birthplace of father, Massachusetts; birthplace of mother, Massachusetts.

Catherine E. Brewer, born June 7, at Rochester, living, first child. Name of father, James W. Brewer; maiden name of mother, Louise A. Herr. Residence of parents, Middleton. Occupation of father, lumberman. Birthplace of father, New Hampshire; birthplace of mother, Massachusetts.

Donald Lee Grace, born June 18, at Rochester, living, second child. Name of father, Joseph Grace; maiden name of mother, Norma M. Adams. Residence of parents, Middleton. Occupation of father, lumberman. Birthplace of father, New Hampshire; birthplace of mother, Maine.

Sara Ann Downs, born July 1, at Rochester, living, first child. Name of father, Fred W. Downs; maiden name of mother, Virginia A. Stevens. Residence of parents, Middleton. Occupation of father, knife factory. Birthplace of father, New Hampshire; birthplace of mother, New Hampshire.

Linda A. Welch, born July 20, at Rochester, living, sixth child. Name of father, Sidney B. Welch; maiden name of mother, Beth M. Sanborn. Residence of parents, Middleton. Occupation of father, lumberman. Birthplace of father, New Hampshire; birthplace of mother, Maine.

Rosemary E. Paquin, born November 26, at Rochester, living, fourth child. Name of father, Henry R. Paquin; maiden name of mother, Henrietta Brewer. Residence of parents, Middleton. Occupation of father, carpenter. Birthplace of father, Michigan; birthplace of mother, Massachusetts.

**Deaths Registered in the Town of Middleton for
the Year Ending December 31, 1949**

David Lee Grace, died June 18, 1949, at Middleton, still-born. Born at Middleton, male, white. Birthplace of father, Middleton; birthplace of mother, Maine. Name of father, Joseph Grace; maiden name of mother, Norma Adams.

Emma L. Colbath, died October 28, 1949, at Middleton, age 71 years. Born at Boston, Mass., female, white, widowed. Occupation, housework. Name of father, David Kelley; maiden name of mother, not learned.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

LUCINDA D. JENNESS,

Town Clerk.

